

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

JAMES DEKOKER, as President of  
COUNTRY TRACTOR & GARDEN, INC.,

Respondent.

No.

PETITION TO ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), by the undersigned Assistant United States Attorney, aver to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of Sections 7402(b) and 7604(a) of the Internal Revenue Code, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an IRS summons.

2. Sandy Bowman is a duly commissioned Revenue Agent of the IRS employed in Small Business/Self-Employed Compliance, and is authorized to issue IRS summonses pursuant to the authority contained in 26 U.S.C. § 7602 and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, James DeKoker, as President of Country Tractor & Garden, Inc. ("Country Tractor"), resides at 2145 Jackson Hwy, Chehalis, WA, which is within the jurisdiction of this Court.

1           4.     Revenue Agent Bowman is conducting an investigation into the federal  
2 income tax liability of the Country Tractor for the following years: 1999, 2000, 2001, and  
3 2002. See the Declaration of Revenue Agent Bowman, attached hereto and incorporated  
4 herein as Exhibit 1.

5           5.     The respondent is in possession and control of books, records, papers, and  
6 other data which are relevant to the above-described investigation.

7           6.     On May 24, 2010, Revenue Agent Bowman issued an IRS summons  
8 directing the respondent to appear before Revenue Agent Bowman on June 29, 2010, at  
9 10:00 a.m., to testify and to produce the books, records, and other documents demanded  
10 in the summons. The summons is attached hereto and incorporated herein as Exhibit 2.

11          7.     On May 24, 2010, Revenue Agent Bowman served copies of the summons  
12 on the respondent by personally handing it to him at his last and usual place of abode,  
13 2145 Jackson Hwy, Chehalis, WA. The Certificate of Service of Summons is attached  
14 hereto and incorporated herein as Exhibit 3.

15          8.     On June 29, 2010, the respondent did not appear in response to the  
16 summons. See Declaration of Revenue Agent Bowman, Exhibit 1.

17          9.     On July 12, 2010, the Office of Chief Counsel sent the respondent a  
18 "second chance" letter requesting the respondent to appear before Revenue Agent  
19 Bowman on July 23, 2010, at 9:30 a.m., to produce all books, records, and other  
20 documents demanded in the summons. A copy of the letter is attached hereto and  
21 incorporated herein as Exhibit 4.

22          10.    The respondent did not appear on July 23, 2010, in response to the "last  
23 chance" letter sent by the IRS Office of Chief Counsel. See Declaration of Revenue  
24 Agent Bowman, Exhibit 1.

25          11.    The books, papers, records, and other data sought by the summons are not  
26 already in the possession of the IRS. See the Declaration of Revenue Agent Bowman,  
27 Exhibit 1.

28          12.    All administrative steps required by the Internal Revenue Code for the

1 issuance of the summons have been taken. See Declaration of Revenue Agent Bowman,  
2 Exhibit 1.

3 13. It is necessary to obtain the testimony and examine the books, papers,  
4 records, and other data sought by the summons in order to properly investigate the tax  
5 liability for the following years: 1999, 2000, 2001 and 2002 inclusive. See Declaration of  
6 Revenue Agent Bowman, Exhibit 1.

7 WHEREFORE, the United States of America respectfully prays:

8 1. That the Court issue an order directing the respondent to show cause, if any,  
9 why respondent should not comply with and obey the aforementioned summons and each  
10 and every requirement thereof.

11 2. That the Court enter an order directing the respondent to obey the  
12 aforementioned summons and each and every requirement thereof by ordering the  
13 attendance, testimony, and production of the books, papers, records, and other data as is  
14 required and called for by the terms of the summons before Revenue Agent Bowman, or  
15 any other proper agent, Revenue Officer, or employee of the IRS, at such time and place  
16 as may be fixed by Revenue Agent Bowman, or any other proper agent, Revenue Officer,  
17 or employee of the IRS.

18 3. That the Court grant such other and further relief as is just and proper.

19 DATED this 26th day of October, 2010.

20 Respectfully submitted,

21 JENNY A. DURKAN  
22 United States Attorney

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